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July 30, 2004

Frances M. Zizila
Assistant Regional Counsel
Office of Regional Counsel
U.S. Environmental Protection Agency, Region II
290 Broadway, 17th Floor
New York, New York 10007-1866

Via Courier

Re: L.E. Carpenter Superfund Site, Wharton, New Jersey

Dear Ms. Zizila:

This will respond to your letter dated June 29, 2004 to Mr. Cris Anderson of L.E. Carpenter and Company.

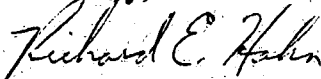
In his letter dated June 10, 2004, Mr. Anderson explained that L.E. Carpenter has been and remains insolvent. He noted that L.E. Carpenter is a third-tier, idle subsidiary of PolyOne Corporation, which has been voluntarily funding most of the remediation costs at the Wharton, NJ site on behalf of L.E. Carpenter in recent years, as did PolyOne's predecessor.

It is PolyOne's position that it has no legal obligation to pay remediation costs, or to reimburse the U.S. EPA's response costs on behalf of L.E. Carpenter. As noted in Mr. Anderson's June 10, 2004 letter, L.E. Carpenter ceased all manufacturing at the Wharton site before PolyOne's predecessor acquired any interest in the parent of L.E. Carpenter in 1987. Prior to 1987, L.E. Carpenter had manufacture vinyl-coated wallcoverings at the Wharton site, a business operated entirely autonomously from the business and operations of its parent company, Day International Corporation (formerly Dayco Corporation).

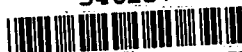
As such, PolyOne must respectfully decline the request to reimburse the U.S. EPA for its asserted response costs at the Wharton site.

We are willing to provide additional information and/or to discuss the foregoing position of PolyOne with you informally, should you so request. I can be reached by phone at 440-930-1361 or fax at 440-930-1179.

Yours truly,


Richard E. Hahn
Senior Counsel

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